

Author: Plescia Analyst: Victoria Favorito Bill Number: AB 320Related Bills: None Telephone: 845-3825 Introduced Date: February 13, 2007Attorney: Patrick Kusiak Sponsor: _____**SUBJECT:** S Corporation/Ordering Of Tax Credits Technical Amendments

_____ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.

X TECHNICAL BILL – No program or fiscal changes to existing program.

_____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.

_____ TECHNICAL AMENDMENT – No change in previously submitted analysis required.

Approved position of prior analysis is _____.

_____ MINOR AMENDMENT – Remainder of previous analysis of the bill as introduced/amended _____ still applies.

_____ MINOR AMENDMENT – No change in approved position of _____.

_____ See Comments below

_____ OTHER – See comments below.

COMMENTS:

This bill would make a technical, nonsubstantive change to the provision that provides for ordering of tax credits.

This bill would not impact the department's programs and operations or state tax revenue.

The author's office has indicated this is a "spot" bill.

Board Position:

_____ S	_____ NA	_____ NP
_____ SA	_____ O	<u>X</u> NAR
_____ N	_____ OUA	_____ PENDING

Franchise Tax Board Staff

Date

Victoria Favorito

2/23/07